

UNITED STATES TAX COURT

ANA LUISA M. CARANDANG,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

)

)

)

)

)

)

)

)

)

Docket No. 19224-19S

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED and DECIDED: That petitioner is not entitled to relief under I.R.C. § 6015(b), (c), or (f) with respect to her income tax liabilities for the taxable years 2014 and 2015.

(Signed) Maurice B. Foley
Chief Judge

Entered: **MAY 22 2020**

* * * * *

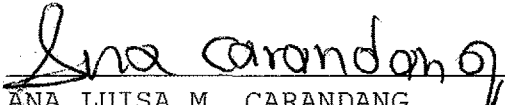
It is hereby stipulated that the Court may enter the foregoing decision in this case.

SERVED May 22 2020


It is further stipulated that interest will be assessed as provided by law on the tax liability due from petitioner.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions contained in I.R.C. § 6015(e)(1)(B)(i) prohibiting collection of the assessments (plus statutory interest) until the decision of the Tax Court becomes final.

MICHAEL J. DESMOND
Chief Counsel
Internal Revenue Service


ANA LUISA M. CARANDANG
Petitioner

REDACTED

By: 
JOANNE H. KIM
General Attorney
(Small Business/Self-
Employed)
Tax Court Bar No. KJ1080
950 Hampshire Road
East Pavilion
Thousand Oaks, CA 91361-2819
Telephone: (805) 367-0079
Joanne.H.Kim@irsounsel.treas
.gov

Date: 5-5-2020

Date: 05/13/2020